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Virginia Department of Motor Vehicles
Post Office Box 27412
Richmond, Virginia 23269-0001

RDT120 (08/11/05)

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

LICENSING APPLICATION

(Operations must be in Virginia and at least one other jurisdiction.)

Effective July 1, 2002, motor carriers operating qualified vehicles not registered under the International Registration Plan (IRP) will be charged \$100 per year per vehicle at the time of registration and the renewal of license plates. The fee takes the place of carriers filing quarterly Virginia Motor Fuel Road Tax Reports. Vehicles can be exempted from the \$100 fee if the carrier includes all qualified vehicle operations on his quarterly IFTA tax reports. The vehicles must be identified on the original IFTA application. Please list your vehicles in Section 23.

If you have questions about or need help completing this application contact Motor Carrier Services at:

(866) 878-2582 (voice)

(804) 367-0273 (fax)

(800) 272-9268 (deaf and hearing impaired only)

mcsonline@dmv.virginia.gov (email)

Detach and Retain For Your Records IFTA

Requirements

You must apply for IFTA licensing if you operate any of the following qualified motor vehicles in Virginia and at least one other jurisdiction unless you are an IFTA carrier registered in another jurisdiction:

- vehicles that have two axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds;
- vehicles that have three or more axles regardless of weight; or
- vehicles that are used in combination, when the combined weight is more than 26,000 pounds gross weight or registered gross weight.

Note: Gross vehicle weight is the maximum weight of the vehicle or the combination of vehicles plus the load.

Exceptions/Exemptions

The exceptions and exemptions in Virginia are:

- recreational vehicles;
- the first two trucks or tractor trucks licensed in Virginia if they are:
 - operated for farm use only (as defined in Va. Code § 46.2-698), and
 - not licensed in any other jurisdiction;
- vehicles or equipment, such as well-drills and cranes, if the vehicle is not required to display license plates when moved on Virginia's highways and is operated under a special permit;
- vehicles of licensed motor vehicle dealers that are operated without compensation for delivery or for demonstration purposes;
- vehicles owned and operated by federal, state, or local governments.

These exceptions/exemptions may not apply in other jurisdictions.

RECORD KEEPING REQUIREMENTS

CARRIERS OPERATING IN VIRGINIA AND OTHER JURISDICTIONS

You must maintain detailed mileage and fuel records for **each** vehicle you register under IFTA. You must keep these records for a period of four years from the due date of the quarterly report, or the date you file the quarterly report, whichever is later. Upon request, you must make these records available to the Virginia Department of Motor Vehicles or any other jurisdiction that is a member of IFTA.

Assessments and penalties may be imposed, if you do not have these records. Additionally, continued failure to comply with the above may result in suspension or revocation of your IFTA license.

ACCEPTABLE MILEAGE AND FUEL RECORDS

You must maintain detailed mileage records. A standardized trip report is suggested and encouraged.

Acceptable source documents must include **all** of the following information:

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|---|--|
| <ul style="list-style-type: none"> • Carrier's name • Vehicle unit number • Date of trip (starting and ending of trip) • Trip origin and destination (city and state) • Beginning and ending odometer/hubodometer readings of the trip | <ul style="list-style-type: none"> • Routes of travel • Mileage by jurisdiction • Total trip miles • Retail fuel purchases/withdrawals from bulk storage made during the trip • Monthly and quarterly mileage and fuel summaries by vehicle |
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When available, the following information should also be included:

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|---|---|
| <ul style="list-style-type: none"> • Driver's name | <ul style="list-style-type: none"> • Intermediate stops (city and state) |
|---|---|

ACCEPTABLE RETAIL FUEL PURCHASE RECORDS

You must maintain complete records of all fuel purchased or received, including retail and bulk storage used in your business.

The following are acceptable documents to verify retail fuel purchases for *over the road use*:

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|---|--|---|
| <ul style="list-style-type: none"> • Receipt • Automated vendor-generated invoice | <ul style="list-style-type: none"> • Invoice • Listing from vendor detailing fuel purchases and taxes paid | <ul style="list-style-type: none"> • Credit Card Receipt |
|---|--|---|

These documents must contain the following information:

- | | |
|--|---|
| <ul style="list-style-type: none"> • Date of purchase • Seller's name and address • Number of gallon or liters purchased • Fuel type | <ul style="list-style-type: none"> • Price per gallon/liter and/or total amount of sale • Vehicle unit number • Purchaser's name |
|--|---|

Note: If the vehicle is leased, the fuel receipt can be in the name of either the lessor or the lessee, as long as a legal connection can be made to the carrier filing the IFTA quarterly report.

ACCEPTABLE BULK FUEL STORAGE RECORDS

If you maintain bulk fuel storage you must maintain records of purchases, withdrawals and inventory on hand.

Vendor invoices that contain the following information are acceptable as proof of bulk fuel purchases:

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|--|---|
| <ul style="list-style-type: none"> • Date of purchase • Seller's name and address • Number of gallons or liters purchased | <ul style="list-style-type: none"> • Fuel type • Price per gallon/liter and/or total amount of sale • Purchaser's name |
|--|---|

Fuel withdrawn from inventory must contain the following information:

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| <ul style="list-style-type: none"> • Date of withdrawal • Number of gallons or liters withdrawn • Vehicle unit number | <ul style="list-style-type: none"> • Fuel type • Monthly inventory records (beginning and ending inventory supported by stick/gauge readings) |
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Note: A record of fuel withdrawn from bulk storage must distinguish fuel placed in qualified vehicles from other individual uses.

IFTA LICENSING APPLICATION

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GENERAL INFORMATION

| | | | | | | | |
|---|--|---|--|---|--|---|------------------------|
| 1. FEIN/SSN | | 2. Virginia IRP Account Number <i>(required for IFTA licensing)</i> | | 3. FMCSA Number | | 4. U.S. DOT Number | |
| 5. Business Type: please check <u>one</u> and provide the associated legal name. | | | | | | | |
| <input type="checkbox"/> Individual (I) | | Account Name | | | | | |
| <input type="checkbox"/> Partnership (P) | | Names of All Partners | | | | | |
| <input type="checkbox"/> Corporation (C) | | Name of Corporation | | | | | State of Incorporation |
| <input type="checkbox"/> Government (G) | | Name of Government Body | | | | | |
| 6. Doing Business As Name <i>(If different from above.)</i> | | | | 7. Contact Person | | | |
| 8. Address Where Business Is Located <i>(Do not list P.O. box.)</i> | | | | 8. City | | 8. State VA | |
| 8. Zip Code | | | | 9. Virginia County <i>(If different from city.)</i> | | 10. Telephone Number () | |
| 11. Fax Number () | | | | 12. Email Address | | | |
| 13. List all owners, partners, or corporate officers (president, vice-president, treasurer, secretary) | | | | | | | |
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| 14. Have you ever been licensed as an IFTA Carrier? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | 15. If yes, in what jurisdiction? | | 16. If yes, was the license revoked or suspended? <input type="checkbox"/> Yes <input type="checkbox"/> No | |

ALTERNATIVE ADDRESSES

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|---|--|-------|----------|---|--|-------|----------|
| 17. GENERAL MAILING (MA) - If different from business location. | | | | 18. QUARTERLY TAX MAILING (TM) - If different from business location. | | | |
| Name | | | | Name | | | |
| Suite, Floor, or Room Number <i>(If applicable)</i> | | | | Suite, Floor, or Room Number <i>(If applicable)</i> | | | |
| Street Address or P.O. Box | | | | Street Address or P.O. Box | | | |
| City | | State | Zip code | City | | State | Zip code |
| 19. DECAL/LICENSE MAILING (CM) - If different from business location. | | | | 20. RECORDS LOCATION (RL) - If different from business location. | | | |
| Name | | | | Name | | | |
| Suite, Floor, or Room Number <i>(If applicable)</i> | | | | Suite, Floor, or Room Number <i>(If applicable)</i> | | | |
| Street Address or P.O. Box | | | | Street Address or P.O. Box | | | |
| City | | State | Zip code | City | | State | Zip code |

BULK STORAGE

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|---|-----------|--------------|-----------|--------------|-----------|
| 21. Do you maintain bulk fuel storage for highway use? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | |
| If yes, write the jurisdiction where the fuel is stored and fuel type in the space provided below. | | | | | |
| JURISDICTION | FUEL TYPE | JURISDICTION | FUEL TYPE | JURISDICTION | FUEL TYPE |
| | | | | | |

22. LICENSING QUALIFICATIONS

- ☐ To qualify for a Virginia IFTA license you must meet all the following requirements. Check here to certify that you meet these requirements.
1. Operate in Virginia and at least one other jurisdiction.
 2. Maintain operational control of qualified vehicles in VA.
 3. Maintain records for qualified vehicles in VA, or you can make these records available in VA. If records are not available in VA you agree to pay travel expenses for audit of records maintained outside of VA.
 4. Have a Virginia International Registration Plan (IRP) account or have applied for one.

Exceptions to Item 4. If you do not have a Virginia IRP account, please check which of the following exceptions apply.

- ☐ You operate leased vehicles that display IRP license plates (attach a copy of your lease agreement).
- ☐ You operate under IRP trip permits (DMV may require copies of trip permits).

Exceptions to Item 4 continued:

- ☐ You operate vehicles under dealer license plates for delivery or demonstration purposes only.
- ☐ You operate only charter buses.
- ☐ You operate farm vehicles displaying a farm license plate.
- ☐ You operate specialized mobile equipment displaying an equipment license plate.
- ☐ You operate wreckers on an interstate basis into North Carolina, Maryland and/or Tennessee, and you transport only vehicles or parts of vehicles.
- ☐ You operate into North Carolina in interstate commerce not more than 3 times per month and less than 10 miles per trip from the Virginia border.
- ☐ You operate into Tennessee in interstate commerce less than 10 miles per trip from the Virginia border.

23. VEHICLE INFORMATION

Effective July 1, 2002, a \$100 registration fee is collected on vehicles that weigh over 26,000 pounds and do not have apportioned (IRP) license plates. If you have vehicles that you report on your IFTA quarterly tax reports and that do not have apportioned (IRP) license plates, you should list them below to avoid the \$100 registration fee. If more space is needed attach listing to this form.

License Plate NumberTitle NumberType of Vehicle (tractor, truck)**DECAL ORDER**

NOTE: DECALS ARE ISSUED IN ONE SET OF TWO DECALS PER QUALIFIED MOTOR VEHICLE. THE DECAL FEE IS NOT REFUNDABLE.

24. Total Number of Decal Sets Requested

25. Fee Per Decal Set

26. Total Fee Due (item 24 x item 25)

\$10.00**\$****27. PAYMENT INFORMATION**

Check payment method:

ACH Credit/Debit limited to mailed or faxed applications only.

- ☐ ACH Credit (if this is your first ACH Credit payment, please contact us at (866) 878-2582 (voice) or (800) 272-9268 (deaf or hearing impaired).
- ☐ ACH Debit (an ACH authorization allowing DMV to debit funds from your bank account is required and can be obtained at www.dmvnow.com). By checking this box, entering an amount in the total fee due box, and signing this application, you are authorizing DMV to debit your bank account for the payment due.
- ☐ Check or money order (made payable to DMV).
- ☐ Credit Card (complete the following information).

| | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|---------------------------------|--|--|--|--|--|--------------------------|--|--|--|------|--|
| Name Appearing on Credit Card | | | | | | | | | | Daytime Telephone Number () | | | | | | | | | | | |
| Credit Card Number | | | | | | | | | | | | | | | | Date Card Expires (MMYY) | | | | | |
| I hereby authorize DMV to charge the credit card account listed. | | | | | | | | | | Amount to be charged \$ | | | | | | | | | | | |
| Print Card Holder's Name | | | | | | | | | | Card Holder's Signature | | | | | | | | | | Date | |

28. CERTIFICATION

I certify that to the best of my knowledge the information given herein is, true, accurate, and complete. In addition, I certify that I do not at present have any outstanding road tax obligations or suspensions in Virginia or any other jurisdiction. I have read and understand the Record Keeping Requirements attached to this form. I agree to comply with the reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement (IFTA), the Code of Virginia, and the rules and regulations of the Virginia Department of Motor Vehicles. I further agree that the Department of Motor Vehicles may withhold any refunds due if I am delinquent on the fuel taxes due to any member jurisdiction. I understand that failure to comply with these provisions shall be grounds for revocation of license in Virginia or all member jurisdictions.

DMV TELLER STAMP

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|---|--|--|--|--|-------------------|--|--|--|--|---------------|--|
| Signature of Owner, Partner, or Corporate Officer | | | | | | | | | | Date | |
| Name of Person Who Signed Above (PLEASE PRINT) | | | | | | | | | | Title | |
| Telephone Number () | | | | | Fax Number () | | | | | Email Address | |